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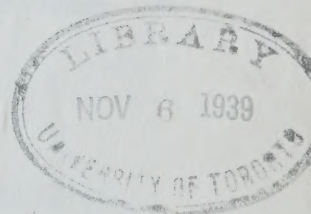
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BRIEF FOR PRESENTATION BY THE ONTARIO CHAMBER OF AGRICULTURE
TO THE ROYAL COMMISSION INVESTIGATING MOTOR TRANSPORTATION

The Ontario Chamber of Agriculture is a federation of co-operative, marketing, and bargaining associations of bona-fide agricultural producers who are working together to co-ordinate the efforts of the different branches of agriculture and to promote their common interests through collective action. It functions also as the provincial unit of the Canadian Chamber of Agriculture.

Represented in the presentation of this brief are the following organizations:

Ontario Sugar Beet Growers Association
Ontario Beekeepers Association
First Co-operative Packers
Ontario Vegetable Growers Association
Ontario Cream Patrons Association
Ontario Concentrated Milk Producers' Association
Ontario Whole Milk Producers' League
Ontario Farm Mutual Underwriters Association
United Farmers of Ontario
United Farmers Co-operative Company Limited
The Welland County Council



Making allowance for duplication of membership which exists to some extent, the amount of which is as yet practically impossible to determine, a moderate estimate would place the total membership in the organizations associated with this presentation at well over 100,000.

not by Professor Johnson

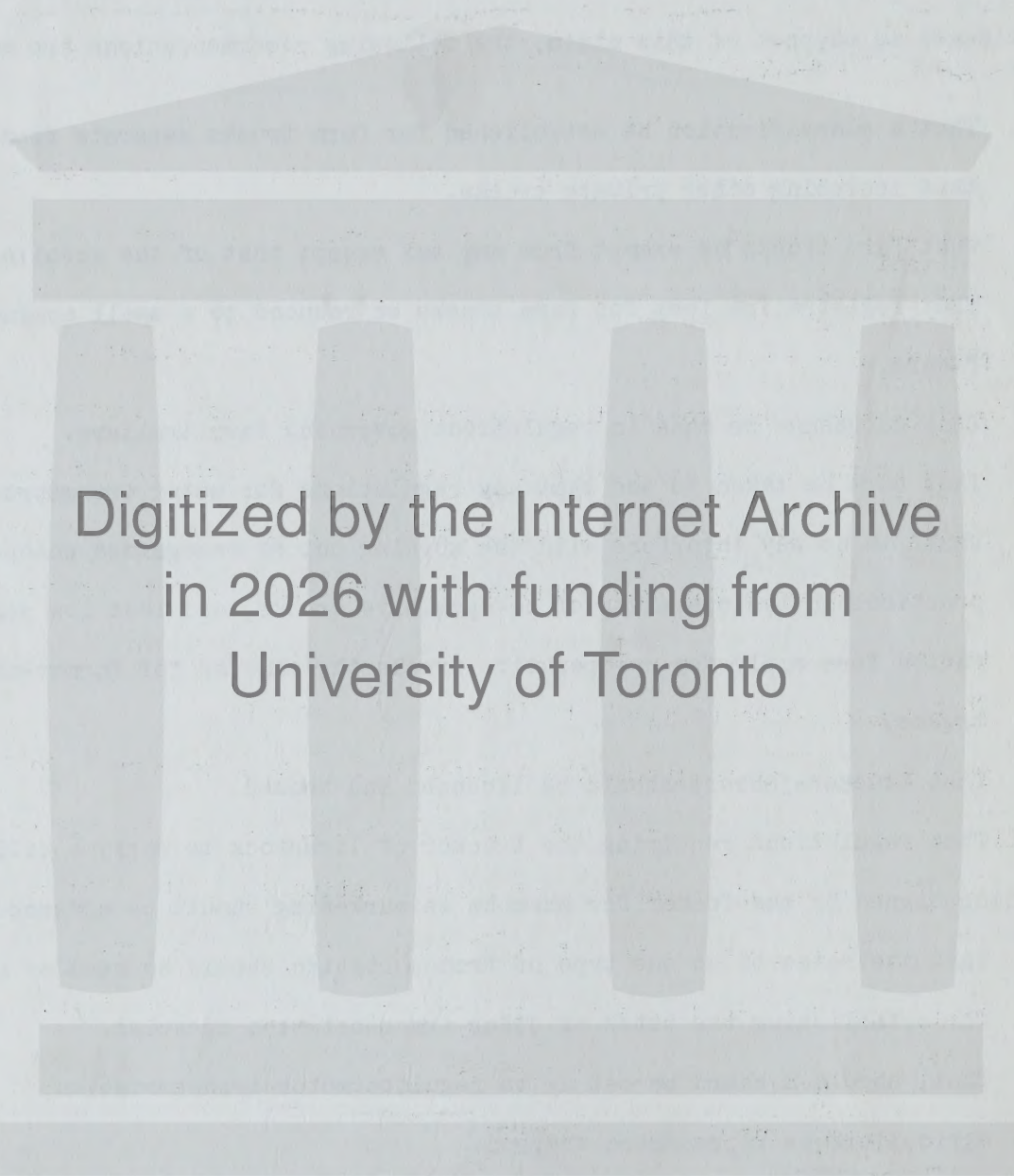
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SUMMARY OF RECOMMENDATIONS CONTAINED IN ONTARIO
CHAMBER OF AGRICULTURE BRIEF TO THE ROYAL COMMISSION ON MOTOR TRANSPORTATION

After advancing the claim that the earning power of agriculture is such that it cannot bear an increase in transportation costs and providing evidence in support of this claim, the following recommendations are made:

- ✓ 1. That a classification be established for farm trucks separate from that including other private trucks.
- ✓ 2. That farm trucks be exempt from any tax except that of the gasoline tax.
3. That registration fees for farm trucks be reduced to a small nominal figure.
4. That no change be made in regulations governing farm trailers.
5. That care be taken to see that any regulations for motor transportation shall in no way interfere with the working out of recognized co-operative practices in the operation of co-operative trucks, and that low registration fees apply for co-operative trucks the same as for farmer-owned trucks.
- ✓ 6. That trucker-jobbers should be licensed and bonded.
- ✓ 7. That regulations requiring the trucker of livestock to carry a bill-of-lading signed by the farmer for whom he is marketing should be enforced.
8. That the rates of no one type of transportation should be used as a basis for establishing the rates of other transportation agencies.
9. That, should a board be set up to regulate motor transportation, agriculture be represented thereon.
10. As a general principle, we favour:
 - (a) Co-ordination of transport agencies in such a way as to encourage the type of transportation which can give, for each type of service required, the most efficient service at the lowest cost.
 - (b) That measure of regulation which is required to provide:
 - (i) Efficiency of service
 - (ii) Financial security to the consignor and / or consignee
 - (iii) The maximum of safety for the public.



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AGRICULTURE IS BASIC

In modern times the vision of our people is apt to become so obstructed by skyscrapers, mass production plants, great cities, statistics of corporation assets and dividends that they find it hard to see and apparently still harder to realize, that all the progress of which we boast has had its roots in the soil.

That Agriculture is our great basic industry is still true, although there is much evidence to indicate that the policies and practices of our economic world constitute a complete denial of this statement. We firmly believe however, that the welfare of Agriculture still largely determines the welfare of all. For this reason we urge your Commission to give special consideration to the effect which any proposed changes in transportation regulations and charges are likely to have upon the farming industry.

WHY INTERESTED IN TRANSPORTATION

Ontario farmers are interested in transportation for the following reasons:

- (a) Transportation to and from the farm is so necessary and so important that it might be looked upon as an essential part of farm operation.
- (b) For the most part the raw products of the farm are bulky. Many of them are perishable.
- (c) Farm supplies are likewise bulky.
- (d) It is generally admitted that agriculture pays the transportation costs both to and from the farm. By that we mean that prices of farm products are quoted delivered at the market and the farmer receives that price minus the cost of transportation. On the other hand, the price of practically all farm supplies is established at the factory or at the source of supply and the farmer pays that price plus the costs of transportation.

WHY PARTICULARLY INTERESTED IN MOTOR TRANSPORTATION

Before the advent of the motor car, the farmer depended for transportation largely upon horse-drawn vehicles and the railways. When the motor car and truck came, they did more to revolutionize life on the farm and the business phase of farm operations than any other invention in modern times.

To many families the automobile is a luxury. To the farm family located some miles from their market town it is practically a necessity. It has meant definite improvement in their standard of living. The same conditions which have made the automobile of such value to the farm family have been responsible also for the remarkable growth and popularity of truck transportation to and from the farm.

The advantages of motor truck transportation to the farmer are many. The time saved over the horse-drawn wagon is outstanding. The reduction in time required to transport perishable products such, for example, as milk and cream is important. Truck service is flexible and available most of the time. The railway has excelled in mass transportation and in long hauls. The motor truck, however, has brought to the farmer an efficiency and convenience in transportation service to and from the farm, over short-haul routes and adaptable to small unit loads which did not exist before.

If figures were available showing the total volume of milk, cream, livestock, grain, eggs, poultry, fruits, vegetables, and other farm products which are transported every day in this province we would more fully realize the prominent place which the motor truck has assumed in the business operation of the agricultural industry.

As an example of the increasing popularity of the motor truck note the increase in the volume of livestock received by truck at the Union Stock Yards in West Toronto, and the corresponding decrease in the receipts by rail. (See table 1 attached.) In 1918 the number of head of livestock received off trucks on

the Toronto stock yards was 17,946. This volume increased each year until the number of head received by truck in 1936 reached 489,002. The total number of head of livestock received on the Toronto yards by rail in 1918 amounted to 1,001,472. By 1936 the total number received by rail had dropped to 399,252.

REGARDING THIS INVESTIGATION

We understand that the investigation now being made by this commission was instituted at least partly because of a request made by the railways and railway men for the regulation of motor transportation with a view to increasing motor transportation rates, thus bringing them more into line with rates charged by the railways.

While some regulation of motor transportation and some supervision over trucking rates is desirable, we do not believe that motor transportation rates should be based upon rates established for the railways. On the contrary we believe that transportation rates should be based on costs necessary to provide an efficient and satisfactory motor transportation service in the best interests of industry and the public.

In this matter the most important question is not how certain rates will affect the railways or, on the other hand, how they will affect the motor transport industry but rather what effect will they have on agriculture which supports the greater part of all transportation costs. A general increase in transportation costs will be serious in its effect upon agriculture. It would drive the farmer's income lower and still further decrease his already abnormally low purchasing power. A decreased purchasing power will necessarily curtail his buying in farm supplies and requirements for family living. To the farmer it will mean a lowering of his standard of living because increased costs of transportation deducted from the market price of farm products will mean practically a corresponding reduction in revenue to the farmer. Unlike most businessmen, the farmer is unable to pass the extra toll on to any one else and the inevitable will happen -- the farm standard of living will have to be sacrificed.

Lowest possible transportation costs are desirable in order to enable Ontario farmers to compete with other agricultural producers on national and international markets. For most of our farm commodities, the price received for a small exportable surplus governs the price received for the total supply of that commodity upon the domestic market. Because of this fact and because Canada is one of the leading countries in the export of farm produce, the Canadian and Ontario farmer is dependent in a large measure upon receiving satisfactory returns for that part of their production which is exported. Low transportation costs, therefore, for farm products exported, will be directly reflected in better prices for all farm products on the domestic market and for a corresponding improvement in the purchasing power of all farm families in Canada.

Low transportation costs mean not only a more prosperous basic industry but also more trade and commerce through a larger volume of farm produce moving to domestic and export markets and a larger volume of farm supplies moving out to the farms. Raise transportation costs on agriculture and the reverse takes place. For industry looking for raw products at the lowest cost, for transportation agencies looking for increased volume of business and for governmental authorities looking for revenues, the raising of transportation costs on agriculture is a suicidal policy.

ALL TRANSPORT AGENCIES SUBSIDIZED

It has been alleged by railway interests that highway transportation does not pay its way, that it is subsidized by being provided with a roadway on which the vehicles run, the inference being that railways do pay their way. We would point out that transportation is so vital a need to the community at large that governments have always subsidized all forms of transportation. Millions of dollars of cash subsidies and millions of acres of land subsidies have been given our railways by governments. In similar fashion our governments have subsidized water transportation by providing free canals and waterways, and today the Dominion government is engaged in subsidizing air transport in a very substantial way. We contend that the community

interest is so great in highway transportation that governments are justified in subsidizing it to as great an extent as they have subsidized railway and water and air transportation. In fact before the advent of the motor vehicle roads were provided without special taxes being laid on road users. So widely diffused over the community are the benefits of highway transportation that much is to be said for such a policy. We would greatly deprecate the imposition of heavier special taxes on highway transportation to deprive the users of its great benefits, to limit competition unduly in it to the detriment of the public or to bolster up the deficits incurred by an over extended railway system while paying wages far in excess of what the average farmer receives.

THE CO-ORDINATION OF TRANSPORT AGENCIES

It seems to us that transportation is a public service and that in the interests of the public every effort should be made to make it as cheap and as efficient as possible. If, in the long run, one type of transportation is cheaper than another the public should get the advantage of that superiority. It seems to us that, rather than arbitrarily raising the rates to that necessary to sustain the most expensive mode of transportation, there should be a definite, systematic and sustained effort to combine all methods whether by land, air or water, into a co-ordinated and unified system, providing, on the whole, the cheapest possible transportation. In particular, and having regard to the wasteful duplication of railways and the wasteful competition which still continues in that field, existing rail rates should not be used as a basis for all rates.

The situation calls for the maximum elimination of waste and the maximum co-ordination of all transportation methods and agencies in the general interest.

THE ECONOMIC POSITION OF AGRICULTURE

The earning power of agriculture is such that it cannot bear an increase in transportation costs. The farmer's purchasing power is still far short of recovery from the effects of economic depression of the past seven years. As evidence in support of this claim we submit the following data:

(a) See table #2 showing the value of (net) Agricultural production in Canada, 1928-1936, with calculations showing the average value of production per farm. It will be noted that the value of production per farm for 1936 is considerably below half of the 1928 figure. The figures given here are the total value of products sold off the farms. All the farmer's costs for farm supplies, labor, interest on investment, taxes, etc., would have to come out of this. He would then have the remainder for his work and for family living.

(b) See table #3 which shows that according to the annual report of municipal statistics for 1936 rural townships alone in Ontario (excluding suburban and semi-urban townships) have tax arrears amounting to \$7,195,626.00 while the total tax collections - current and arrears - for these townships amounted to \$16,808,985.00, in 1936.

(c) See table #4 which shows how the real burden of debt has been increased upon the farmer during the past eight years. A farmer who incurred a debt amounting to 100 units of produce between the years of 1925 and 1929 found that, due to the drop in the farm price level, in 1930 he would have to produce 121 similar units to retire the same debt. Two years later, 1932, it would have required 207 units of produce to meet the 100 unit debt. It improved each year since that until last year, according to the average price, 118 units of produce would retire the original debt of 100 units. If the face of a farmer's mortgage had fluctuated directly in line with the farm price level a debt of \$5,000. during the period 1925 to 1929 would have dropped to \$2400 in 1932 and would have returned to \$4,225. last year.

(d) See table #5 showing the amount of debt reduction which has been found necessary under the farmers' creditors arrangement act. Up to December 1st, 1937, 7,372 cases had been dealt with in Ontario. The total original debt on these farms had been \$34,960,614.72. In the adjustment this total debt was reduced by \$9,268,482.76 and the estimated amount of reduction in annual interest on these farms was \$743,540.56.

(e) In 1935 there were 184,195 persons paid income tax. This means that one out of every twenty-one persons gainfully employed in Canada received an income sufficient to be taxable. Of those paying income tax only 416 were farmers or farm laborers. Only one farmer, therefore, in every 4,440 gainfully employed in Agriculture paid income tax. Or, only one farmer for every 1750 farms had sufficient income to be assessable for income tax. An item in the Canada Year Book reports 301,774 persons as receiving no pay and explains that farm laborers, largely farmers' sons, constituted 82% of these.

(f) Table #6 gives index numbers of rates of wages for steam railways, a general average for the rates of wages in nine trades and alongside these the index of farm prices. In each case 1913 equals 100. Note that in 1936 the index for wages in steam railways was 183.9, the average for nine trades was 178.6, and the index of farm prices for that year stood at 111. In 1937 the farm price index moved up to 135.2.

(g) Report #7 summarizes the result of a survey on 18,036 farms in the state of New York, in which it was found that during the twenty-three year period, 1910-1932, hired men on New York farms received more for their time than did the farmers for whom they worked. The average labor income received by the farmer for the period 1907-1932 on these farms was \$367.00, while the average cash paid to New York State hired men who were boarded during the period 1910-1932 was \$456.00. Professor Warren is authority for the statement "When labor incomes and hired men's wages are equal agriculture may be said to be in a normal condition".

(h) Table #8 shows the wages paid to hired men on Ontario Farms from 1920 to 1936. During the seventeen year period, 1920-1936, the average wage paid to hired men who are boarded was \$299.53. And the average yearly cash wage paid to hired men in Ontario during the six year period, 1931-1936, was \$190.83. If, as Professor Warren says, a normal condition of agriculture is to have the farmer's labor income equal to the hired man's wages, then the average labor income of the Ontario farmer could be expected to have been around \$190.00 for the period 1931-1936 and around ~~\$359.00~~ 300.00 for the period 1920-1936.

(i) Table #9 shows the result of six surveys conducted in Ontario by the Ontario Agricultural College during the years 1919, 1920, and 1921. For this comparison we have selected groups of farms averaging around 100 acres.

For the year ending in February and April 1919, surveys show that the average labor income in a good dairying section in Oxford county was \$1158.00; in a good dairying section in Dundas County, the farmer's labor income averaged \$879.00; in a good beef-raising district in Middlesex county labor income averaged \$582.00; and, in a good mixed-farming district combining parts of Wellington and Dufferin counties, the labor income was \$498.00.

For the year ending in April 1920 the labor income for a mixed-farming district in Durham county averaged \$809.00. In the same district for the year ending in April 1921, the average labor income was minus \$675.00.

It will be noted that the index of farm prices stood very much higher in 1919 and 1920 than at any other time since 1913. In 1921 there was a serious drop in farm prices, which drop corresponds with the minus labor income of the 1921 survey. The important thing to note, however, in this connection is that the index of farm prices stood at 164.5, in 1921, whereas last year after six years of so-called recovery the farm price index had reached only 135.2.

In the light of the above statistics, it may not be far wrong to conclude that the return received by the average farmer for his work is about 10¢ an hour. If allowance were made for rent for the farm house, the farmer's wage per hour would probably be 15¢.

These are reasons why we claim agriculture cannot bear and should not be asked to bear an increase in transportation costs.

FARM TRUCKS

We urge the establishing of a classification for farm trucks separate from that including other private trucks.

We ask the exemption for farm trucks from any tax except that of the gasoline tax.

We request the reduction in registration fees to a small nominal figure for the farmer-owned truck, used in transporting his products to market and in transporting supplies to his farm.

Inasmuch as the farmer contributes to the cost of township roads and a share to the cost of county roads; inasmuch as his business is seasonal, and he, in many cases, makes only a few trips in a season with a capacity load, registration fees on farm-owned trucks at present rates are higher than they should be. Farmer truck owners are concerned mostly with the first four classifications which take in trucks with a combined weight and carrying capacity up to 5 tons. The registration fee for a truck in the category of 4 tons and up to 5 tons is \$48.50.

The farmer's contribution toward the upkeep of township and county roads, his insurance premiums covering property damage and public liability together with the gasoline tax and a small registration fee should be sufficient charges against the farm truck on the Ontario farm which, on the average, is a comparatively small production unit.

CO-OPERATIVE TRUCKING

We urge the establishing and safeguarding of the principle of permitting co-operatively owned trucks to operate at cost to the members concerned by rebating surplus earnings in accordance with recognized co-operative practice. And we request that low registration fees apply in this case the same as for farmer-owned trucks.

We believe that when farmers, through co-operative organizations, undertake to operate their own motor transportation services they will solve the problem of economy of service as well as many of the other problems which up until that time may best be solved by regulation.

FARM TRAILERS

We recommend a small nominal fee as at present for registration of farm-owned trailers used for transporting the farmer's own products to market and transporting his farm supplies to the farm. We feel that the regulations as at present governing these farmer-owned trailers are satisfactory, and we would oppose changes in regulations governing them or any increases in taxation placed upon them.

THE TRUCKER-JOBBER AND TRUCKER-PEDDLER

In some cases the trucker-jobber is performing a valuable service at an economical cost. This is especially so with the reliable trucker who makes a regular business of marketing farm produce. In other cases the itinerant trucker-peddler often succeeds only in disrupting markets, bankrupting himself and leaving behind a trail of worthless cheques. Realizing that this type of business is a combination of marketing service and transportation service, we are of the opinion that if regulations regarding the trucker-jobber are to be recommended by your Commission, those regulations should be confined to the following two principles:

- (a) That all trucker-jobbers should be bonded in order to protect primary producers from worthless cheques and other fraudulent practices, and
- (b) That all trucker-jobbers of farm produce should be licensed and subject to certain regulations regarding marketing practices and if those regulations are not obeyed the license should be cancelled.

BOARD TO REGULATE MOTOR TRANSPORTATION

Should a decision be made to establish a Board for the regulation of motor transportation, we urge that agriculture -- because of the vital importance of motor transportation to the industry and because agriculture bears such a large part of all transportation costs -- be given adequate representation thereon.

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TABLE I

RECEIPTS OF LIVESTOCK
Union Stock Yards, Toronto.

Totals includes cattle, calves, hogs, sheep, horses.

<u>By Rail</u>			<u>By Truck</u>	
<u>Year</u>	<u>No. Cars</u>	<u>Total Head</u>	<u>No. Trucks</u>	<u>Total Head</u>
1918	22,634	1,001,472		17,946
1919	26,162	1,193,766		29,159
1920	21,648	977,783		35,692
1921	22,024	974,683		40,618
1922	22,618	975,668		50,630
1923	23,467	1,009,303		63,196
1924	24,294	1,070,016		86,264
1925	25,115	1,041,868		108,845
1926	21,023	952,670		103,362
1927	18,880	915,281		157,592
1928	16,513	845,182	25,558	172,229
1929	14,093	765,771	27,349	197,861
1930	14,322	617,431	26,814	207,784
1931	13,606	598,854	30,434	244,415
1932	11,736	537,533	34,509	280,943
1933	11,095	516,455	37,870	310,161
1934	10,008	469,731	41,860	357,949
1935	9,781	441,942	45,882	410,448
1936	9,293	399,252	54,192	489,002

TABLE II

AGRICULTURAL PRODUCTION IN CANADA (NET)

<u>Year</u>	<u>Total</u>	<u>average per farm</u>
1928	\$1501 milliom	\$2,111
1929	1034	1,454
1930	833	1,172
1931	557	764
1932	499	685
1933	519	712
1934	592	813
1935	623	855
1936	681	935

TABLE III

FROM ANNUAL REPORT OF MUNICIPAL STATISTICS FOR 1936

For Townships (In Counties)

Excluding Suburban and semi-urban groups.
Rural Townships alone

Tax Collections Current and arrear Total \$16,808,985
Percentage of 1936 levy Collected 74.2%
Total Amount of Tax Arrears \$ 7,195,625
Tax Arrears Amount to 45% of 1936 levy.

TABLE IV

<u>FARM DEBTS IN RELATION TO FARM PRICES</u>				
Year	Index Farm Prices	Debt in Units of Produce	Face of Debt Adjusted to Price Levels	6% Interest Expressed in Units of Produce
1925 t)				
1929	100	100	\$5000	6.0
1930	82	121	4100	7.2
1931	56	178	2800	10.6
1932	48	207	2400	12.4
1933	51	196	2550	11.7
1934	59	172	2950	10.3
1935	63	159	3150	9.5
1936	70	143	3500	8.6
1937	85	118	4225	7.1

TABLE V

FARM DEBTS ADJUSTED UNDER
THE FARMERS' CREDITORS ARRANGEMENT ACT, 1934
To December 1, 1937

In Ontario	Number of Cases	Total Original Debt	Debt Reduction	Interest Estimated Amount Annual Reduction
Board of Review	3,996	18,772,728.48	5,701,772.52	472,886.64
Official Receivers	3,376	16,187,886.24	3,556,710.24	270,653.92
TOTAL	7,372	34,960,614.72	9,268,482.76	743,540.56
<u>In Canada</u>				
Board of Review	15,658	101,068,904.69	32,641,974.47	2,911,728.70
Official Receivers	10,707	57,242,461.36	17,547,536.97	1,302,367.57
TOTAL	26,365	158,311,366.05	50,189,511.44	4,214,096.27

TABLE VI

INDEX NUMBERS OF RATES OF WAGES AND FARM PRICES 1913 to 1937
(Rates in 1913 equal to 100)

Year	Steam Railways	General Average Trades	Farm Prices
1913	100.0	100.0	100.0
1914	101.4	101.3	110.7
1915	101.7	102.2	124.3
1916	105.9	109.5	143.5
1917	124.6	125.6	208.0
1918	158.0	147.2	212.6
1919	183.9	173.4	232.8
1920	221.0	207.7	258.6
1921	195.9	189.9	164.5
1922	184.4	180.2	138.7
1923	186.4	184.2	137.7
1924	186.4	186.4	139.2
1925	186.4	185.1	160.6
1926	186.4	186.3	160.0
1927	198.4	190.4	163.4
1928	198.4	192.2	161.1
1929	204.3	196.0	161.3
1930	204.3	197.1	131.7
1931	199.2	189.1	90.1
1932	183.9	177.7	77.4
1933	179.7	169.3	81.6
1934	173.7	170.5	114.4
1935	183.9	175.4	101.4
1936	183.9	178.6	111.0
1937			135.2

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REPORT VII

PRICE LEVELS AND RETURNS FROM FARMING

(Result of Survey in New York State. Excerpts below are quoted from Bulletin of New York State College of Agriculture, Ithaca, N.Y. by Professor S.W. Warren - November 1933)

The average labor income for 18,036 New York farm records for the period 1907-1932 was \$367.00. During the period 1910-1932, the average cash wages paid to New York State hired men who were boarded was \$456.00. During the past twenty-three years hired men on New York farms have received more for their time than did the farmers for whom they worked

When labor incomes and hired men's wages are equal, agriculture may be said to be in a normal condition.

The years 1931 and 1932 were disastrous for farming: the average labor income being less than nothing. Farmers paid for the privilege of working. Hired men's wages dropped considerably during this period but hired men are still getting something for their time.

Later figures provided by the New York College of Agriculture show that the average labor income on these farms during 1931-32 was minus \$308.00 while annual cash wages paid to hired men who were boarded was \$364.00. And during the period 1933-35 the average labor income per farm was \$31.00 while the hired man's wage was \$277.00.

(Note)- Labor income is what a farmer receives for his year's work after having paid all farm expenses, including interest on the total capital invested. In addition to labor income the farmer has a house in which to live and farm products furnished by the farm. Therefore, labor income is directly comparable to the cash wage of a married hired man who receives a house and other privileges. It is fairly comparable to cash wages of men who are boarded.

TABLE VIII

WAGES PAID TO HIRED MEN AND VALUE OF THEIR BOARD
IN ONTARIO 1920 to 1936 .

<u>Year</u>	<u>Wages</u>	<u>Board</u>	<u>Wages & Board</u>
1920	474	262	736
1921	382	227	609
1922	348	221	569
1923	364	233	597
1924	345	234	579
1925	326	222	584
1926	349	234	583
1927	366	239	605
1928	348	244	592
1929	341	254	595
1930	304	228	532
1931	237	203	440
1932	178	163	341
1933	159	166	325
1934	173	171	344
1935	187	185	372
1936	211	177	388

According to these figures supplied by the Dominion Bureau of Statistics the average wage paid to hired men who are boarded during the seventeen year period 1920-1936 was \$299.53

The average yearly cash wage paid to hired men in Ontario during the six year period 1931-1936 was \$190.83.

TABLE IX

LABOR INCOME ON ONTARIO FARMS

Surveys conducted by Ontario Agricultural College
Reported in Bulletins 275, 278, 282, 261.

<u>County</u>	<u>Type of Farming</u>	<u>For year ending</u>	<u>Size of Farm</u>	<u>Total Capital Invested</u>	<u>Labor Income</u>	<u>Index of Farm Prices in Canada</u>
Oxford	Dairying	Feb.28/19	104 acres.	\$ 14,338	\$1158	1913 - 100.0 1916 - 143.5
Dundas	Dairying	Apr.30/19	98 "	13,592	879	1919 - 232.8 1920 - 258.6
Middlesex	Beef-raising	Feb.28/19	100 "	11,324	582	1921 - 164.5 1929 - 161.3
Dufferin & Wellington	Mixed Farming	Apr.30/19	98 "	8,061	498	1932 - 77.4 1933 - 81.6 1934 - 114.4
Durham	Mixed	Apr.30/ ²⁰ 19	100 "	15,098	809	1935 - 101.4 1936 - 111.0
Durham	Mixed	Apr.30/ ²¹ 19	104 "	14,223	Minus \$675	1937 - 135.2

Note: Labor Income is calculated by deducting total farm expenses from total receipts. The balance is the farmers net revenue. From it interest at 5% on total capital invested is deducted. This leaves only the amount earned by the farmers' labor and managing ability which amount is termed "labor income".

